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E-Filed on 11/30/07

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5 Attorneys for USACM Liquidating Trust

6 **UNITED STATES BANKRUPTCY COURT**
7 **DISTRICT OF NEVADA**

8 In re:

9 USA COMMERCIAL MORTGAGE
COMPANY,

10 USA CAPITAL REALTY ADVISORS,
LLC,

11 USA CAPITAL DIVERSIFIED TRUST
DEED FUND, LLC,

12 USA CAPITAL FIRST TRUST DEED
FUND, LLC,

13 USA SECURITIES, LLC,
14 Debtors.

15 **Affects:**

- 16 All Debtors
- 17 USA Commercial Mortgage Company
- 18 USA Capital Realty Advisors, LLC
- 19 USA Capital Diversified Trust Deed Fund,
LLC
- 20 USA Capital First Trust Deed Fund, LLC
- 21 USA Securities, LLC

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR
Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No.
BK-S-06-10725 LBR

**NOTICE OF ENTRY OF ORDER
SUSTAINING THE USACM
LIQUIDATING TRUST'S
FOURTEENTH OMNIBUS
OBJECTION AS IT RELATES TO
CLAIM NOS. 10725-01831 AND
10725-01832 FILED BY JACK S.
TIANO ACCOUNTANCY CORP. AS
IMPROPERLY ASSERTING
SECURED STATUS**

22 **PLEASE TAKE NOTICE** that an Order Sustaining the USACM Liquidating
23 Trust's Fourteenth Omnibus Objection to Claim Nos. 10725-01831 and 10725-01832
24 Filed by Jack S. Tiano Accountancy Corp. as Improperly Asserting Secured Status [DE
25 5346] was entered on the 16th day of November 2007, a true and correct copy of which is
26 attached hereto as Exhibit A.

LEWIS
AND
ROCA

LAWYERS

1 RESPECTFULLY SUBMITTED November 30, 2007.
2
3

LEWIS AND ROCA LLP

4 By /s/ RC (#006593)
5 Susan M. Freeman
6 Rob Charles
7 *Attorneys for USACM Liquidating Trust*

8 PROOF OF SERVICE

9 Copy of the foregoing mailed by First
10 Class, US Mail, postage prepaid, on
11 November 30, 2007 to the following
interested party:

12 Jack S Tiano Accountancy Corp
13 116 W El Portal
14 Ste 103
15 San Clemente, CA 92672

16 /s/ Christine E. Laurel

17 Christine E. Laurel
Lewis and Roca